Remarks.

ecrease was due to the collection being less by about a lakh, transfer of Rs. 73,000 to hatarfa and the diminution by Rs. 3,066 in the sale proceeds of occupied lands.

ase due chiefly to duty recovered on stamps and insufficiently stamped documents.

ease due chiefly to still head duty on rack.

use due to less realizations from supai halat.

e was an increase of nearly 1¼ lakhs under Sandalwood and Timber and a fall of Rs. 45,000 under Other Forest items and Khedas, resulting in a net increase of Rs. 79,247.

se due to less realizations under sale of Amrut Mahal bulls.

se due to less realizations under Fee, Forfeitures and Fines.
Do do proceds from Jail labor and manufacture.

due to contributions paid by Mining Companies for detective police at the Kolar Gold ds being more by Rs. 13,379 and to here being an abnormal credit of Rs. 23,289 for way Police from 1st April 1896 to 3d of March 1903 refunded during the year by the thern Mahratta Railway Company.
due to levy of increased school fee.
due to sale of Lanoline lymph (Rs. 2,385) contributions from Municipal Funds, 30,980) and cost of maintenance of Civil and Military Station lunatics and lepers, 1,963) while under value of medicies sold, there was a fall of Rs. 8,353.

e due mainly to the adjustment made in 1902-03 to credit to miscellaneous of 1,01,780 the expenditure incurred in connection with the Bangalore City Improvements, the commencement of operations to end of June 1902, by debit to Municipal loans and to the large credit in 1902-03 of unclaimed deposits.

t increase under State Investments and Bank deposits is only Rs. 714. The large fall r Interest on Government securities was due to the reduction in the amount of Govern- t of India securities to the extent of Rs. 21,69,700 sold in previous year for repayment he Mysore Railway Debentures and also for resource purposes. The increase of 40,102 in the interest realized on Bank deposits was due to the revival during the year e agreement with the Bank of Madas.
efly to decrease in the amount of interest realized on loans to encumbered Jahgirdars o Municipalities, in the former case on account of large outstandings and in the latter, e reduction in the amount of loans.

due to better earnings on all the lines and also to the fact that the earnings of the d half-year of 1902-03 of the Kolar Gold Fields Railway, which could not be credited e accounts for that year, having been adjusted during the year along with those of vo half-years of 1903-04.
due to larger consumption of power by the Mining Companies.

due to increased production of gold during the year.

Heads of Expenditure.	Final, 1902-03.
Subsidy	35,00,000
Civil List	14,00,000
Pensions to the Members of the Mahâraja's Famil	2,40,000
Political Pensions including allowances in lieu of Jahgirs	86,828
Total	52,26,828
Refunds and Drawbacks—	
Irrigation Cess merged in Land Revenue	1,56,444
Other items	89,643
Total	2,46,087
Land Revenue Charges—	
Deputy Commissioners and Establishments	1,89,392
Sub-Divisional Officers and Establishments	24,062
Assistant Commissioners and Establishments	85,330
Taluk Establishments	4,01,947
Survey and Settlement	1,67,415
Inam	7,908
Temporary and Permanent Remuneration of Village Officers	7,80,229
Miscellaneous	56,761
Total	17,13,044
Stamps	27,400
Excise	3,26,476
Sayer	14,413
Forests including Elephant Kheddas	4,81,290
Registration	79,897
Amrut Mahal	31,799
Total	9,61,275
General Administration	4,96,378
Law and Justice { Courts	9,06,658
Law and Justice { Jails	1,08,661
Police	10,13,477
Education	6,96,167
Muzrai	3,27,702
Medical	4,97,137
Government Houses	96,154
Scientific and Minor Departments	2,88,272
Total	44,30,606
Miscellaneous charges—	
Superannuation Pensions, Gratuities, etc.	3,69,967
Stationery and Printing	1,48,402
Premia, etc., on Govt. of India Pro. Notes purchased	57,303
Other items	11,92,344
Total	17,68,016
Plague	1,10,351
Famine Relief	7,945
Public Works, including Special Sanitary Works	26,73,182
Army	14,48,729
Total	185,86,063
Interest—	
Interest on Mysore Debenture Loan of 20 lakhs	56,801
Interest on Savings Bank Deposits	2,14,870
Interest on Charity Fund	16,910
Interest on Insurance Fund	26,058
Total	3,14,639
State Railways—	
Interest on expended portion of Railway Capital of the Mysore-Harihar line	6,47,665
Other Railways Capital Account	39,748
Total	6,87,413
Cauvery Falls Electric Power Transmission Scheme	8,08,266
Gold Mining	13,245
Grand Total	204,09,626

EXPENDITURE.

Preliminary, 1903-04	Difference.		Remarks.
35,00,000	...		
16,00,000	+	2,00,000	Increase due to the Civil List having been increased from 14 to 16 lakhs.
2,40,000	...		
84,560	—	2,268	
54,24,560	+	1,97,732	
1,56,444	...		
55,413	—	34,230	This is a fluctuating item and calls for no special remarks.
2,11,857	—	34,230	
1,93,563	+	4,171	
15,205	—	8,857	
92,956	+	7,626	
4,03,395	+	1,448	*
1,66,541	—	874	
8,131	+	223	
7,66,075	—	14,154	
44,055	—	12,706	
16,89,921	—	23,123	
26,943	—	457	
3,27,691	+	1,215	
15,537	+	1,124	
5,21,982	+	40,692 *a*	
81,427	+	1,530	
30,439	—	1,360	
10,04,019	+	42,744	
4,81,371	—	15,007 *b*	
9,09,984	+	3,326 *c*	
98,232	—	10,429 *d*	
9,78,052	—	35,425 *e*	
7,26,062	+	29,895 *f*	
3,23,486	—	4,216 *g*	
5,67,055	+	69,918 *h*	
1,13,767	+	17,613 *i*	
2,68,988	—	19,284 *j*	
44,66,997	+	36,391	
4,24,460	+	54,493 *k*	
1,68,657	+	20,255 *l*	
4,203	—	53,100	
9,67,270	—	2,25,074 *m*	
15,64,590	—	2,05,426	
1,15,061	+	4,710	
408	—	7,537	
40,23,219	+	13,50,037 *n*	
13,21,843	—	1,26,886 *o*	
198,22,475	+	12,36,412	
1,675	—	55,126 *p*	
2,37,778	+	22,908 *q*	
17,091	+	181	
29,896	+	3,838 *r*	
2,86,440	—	28,199	
5,93,332	—	54,333 *s*	
1,27,028	+	87,280	
7,20,360	+	32,947	
10,49,814	+	2,41,548 *t*	
17,370	+	4,125	
218,96,459	+	14,86,833	

* The net decrease of Rs. 23,123 is due chiefly to less expenditure under temporary and permanent remuneration to Village Officers [Rs. 14,154] and under miscellaneous [Rs. 12,706] on account of the non-recurrence of an abnormal charge in previous year on account of compensation for land taken up for revenue purposes. There were also slight increases under other heads amounting in all to Rs. 3,745.

a The increase was chiefly under conservancy and works. There was however a slight decrease under establishment.

b The decrease of Rs. 15,007 was due chiefly to the abolition during the year of the appointment of one of the Councillors [Rs. 11,502] and to the savings which occurred in the General and Revenue Secretariat [Rs. 4,086] in the pay of the Tutor and Governor to His Highness the Maharaja less than that of the Private Secretary to His Highness [Rs.9,107], in the Agricultural Banks establishment [Rs. 6,946] and also under other items [560]. There was however increase under Revenue Commissioner due to the appointment of a separate officer for that office [Rs. 14,798], and also under Scholarships [Rs. 2,196] on account of fresh scholarships sanctioned.

c Under this there was a decrease of Rs. 7,000 in the pay of the Judges of the Chief Court, due chiefly to the retirement of Mr. Best and to the appointment of another Chief Judge on less pay, and also under Land Revenue charges debitable to this head to the extent of Rs. 7,545. There was however a considerable increase under Sub-Judges' Courts [Rs. 21,253] due to the formation of three new Courts which together with small excesses under other items resulted in a net excess of Rs. 3,326.

d There were decreases under Jail Superintendents' establishments and Jail dietary charges both of which were due to the abolition of the Shimoga Jail, Lock-up dietary charges and purchase of raw materials for Jail manufacture. Small increases under other items amounting to Rs. 702, reduced the decrease to Rs. 10,429.

e There were decreases under Town and Executive Rural Police both due to savings under establishment charges and under Kolar Gold Field Police due chiefly to the buildings in previous years having been completed.

f This is due to the increases in the establishments under Direction and Inspection and to the transfer of the Normal Schools to this head from Village School Fund.

g Decrease due to the cost of construction and repair of Muzrai buildings, being less during the year.

h The increase is due to the transfer to this head of the charges on account of Local Fund Dispensaries and to the increase of Rs. 32,712 in the cost of Europe medicines purchased. There was also a saving in the pay of the Senior Surgeon owing to the transfer of Dr. Benson to the British Service.

i Increase chiefly due to renewal of carriages and horses, the entertainment of guests and purchase of bungalows and grounds for Government being adjustment of the outstanding balance of advance for Glenview House.

j Decrease due to less expenditure under Census, and to there having been no charges under Library and Laboratory of the Geological Department.

k Increase was chiefly under pensions probably due to arrear payments.

l Increase due chiefly to larger purchases of printing materials and Europe Stationery and slight increase in the Gazette and Press establishment.

m Decreases due chiefly to non-recurrence of charges connected with the Installation, Delhi Camp, etc.

n The increase was due to about nine lakhs spent on the Kolar Gold Fields, Water-supply project and the restoration of the Bethamangala and Hessarghatta tanks, and to about three lakhs charged to Provincial expenditure on account of arrears of maintenance charges of the Chamarajendra Water-works payable by the Bangalore City Municipality.

o Decrease due to the charges for buildings on account of the Imperial Transport Corps being transferred to the Public Works books. There were savings under both the Imperial and Local Service Regiments, the Kunigal Stud Farm and Miscellaneous charges, while there were corresponding increases under Barr, Military Stores, superannuation and retired allowances and Palace Military establishment.

p The decrease is due to almost the whole of the debentures of the Mysore Railway Loan of 1882 having been discharged.

q This is due to increase in deposits.

r This is due to increased interest realized on the balance at credit of the Life Insurance Fund which rose from Rs. 9,11,102 to Rs. 9,97,255 during the year.

s This decrease is due to the adjustment of only ten months interest as against eleven of the previous year.

t The whole of the expenditure was due to the Second Installation, the First Installation having been completed last year.

[illegible]CEIPTS.

Heads of Receipts.	Final. 1902-03.	Prelim[illegible]ary, 1903[illegible]4.	Difference.	
Land Revenue	100,29,861	98,20,622	— 2,09,[illegible]39	The
Salt	21,722	21,041	— 681	
Stamps	7,15,386	7,36,246	+ 20,860	Inc
Excise—(*a*) Arrack	18,15,984	18,84,484	+ 68,500	
(*b*) Toddy	17,05,162	17,07,481	+ 2,319	I
(*c*) Miscellaneous	1,30,577	1,31,859	+ 1,282	
Total Excise ..	36,51,723	37,23,824	+ 72,101	
Sayer	4,00,159	3,52,590	— 47,569	Dec
Mohatarfa	2,05,499	2,44,693	+ 39,194	
Forests—(*a*) Sandalwood	9,82,384	10,43,068	+ 60,684	
(*b*) Timber and Fuel	1,86,254	2,49,694	+ 63,440	
(*c*) Other Forest items	3,18,187	2,99,703	— 18,484	T
(*d*) Kheddas	27,651	1,258	— 26,393	
Total Forests ...	15,14,476	15,93,723	+ 79,247	
Registration	1,07,273	1,11,985	+ 4,712	
Amrut Mahal	46,527	38,924	— 7,603	Dec
Law and Justice ... Courts ...	56,359	50,121	— 6,238	Dec
Law and Justice ... Jails ...	33,083	26,558	— 6,525	
Total Law and Justice ...	89,442	76,679	— 12,763	
Police	26,848	60,320	+ 33,472	Inc
Education	1,01,040	1,03,200	+ 2,160	Inc
Medical	41,304	68,279	+ 26,975	Inc
Scientific and Minor Departments ...	9,864	13,875	+ 4,011	
General Administration—				
Stationery and Printing ...	6,000	5,889	— 111	
Receipts of Government Houses ...	4,004	367	— 3,637	
Public Works	24,925	30,650	+ 5,725	
Other items	2,74,758	1,65,281	— 1,09,477	De
Total ...	172,70,811	171,68,188	— 1,02,623	
State Investments and Bank Deposits—				
(*a*) Interest on Government Securities	1,90,332	1,51,435	— 38,897	T
(*b*) Interest on Deposits in the Madras Bank ..		40,102	+ 40,102	
(*c*) Profit, etc., on Government of India Securities sold ...	491	..	— 491	
Interest on Loans and Arrears of Revenue ...	71,368	57,518	— 13,850	D
Total ...	2,62,191	2,49,055	— 13,136	
State Railways—				
Revenue Account	5,63,256	7,08,796	+ 1,45,540	Inc
Cauvery Falls Electric Power Transmission Scheme ...	11,85,148	14,71,220	+ 2,86,072	Inc
Id Mining—(*a*) Five per cent Royalty	14,93,786	18,20,049	+ 3,26,263	Inc
(*b*) Prospecting license fees, premia on new leases granted, etc.	38,313	13,755	— 24,558	
Total Gold Mining ...	15,32,099	18,33,804	+ 3,01,705	
Total ...	35,42,694	42,62,875	+ 7,20,181	
Grand Total ...	208,13,505	214,31,063	+ 6,17,558	

LOCAL REVENUE.

No.	Items.	Income.			Expenditure.		
		1902-03. Final.	1903-04. Preliminary.	Difference.	1902-03. Final.	1903-04. Preliminary.	Difference.
I	District Funds ...	6,62,798	6,84,857	+ 22,059	5,83,101	6,64,204	+ 81,103
	Balance ...	2,90,286	3,69,983	+ 79,697	3,69,983	3,90,636	+ 20,653
	Total ...	9,53,084	10,54,840	+ 1,01,756	9,53,084	10,54,840	+ 1,01,756
II	Local Funds General	1,10,432	1,06,392	— 4,040	50,504	1,70,145	+ 1,19,641
	Balance ...	2,44,000	3,03,928	+ 59,928	3,03,928	2,40,175	— 63,753
	Total ...	3,54,432	4,10,320	+ 55,888	3,54,432	4,10,320	— 55,888
III	Village School Fund	2,25,844	2,36,686	+ 10,842	2,67,471	2,41,328	— 26,143
	Balance ...	1,97,784	1,56,157	— 41,627	1,56,157	1,51,515	— 4,642
	Total ...	4,23,628	3,92,843	— 30,785	4,23,628	3,92,843	— 30,785
IV	Municipal Funds ...	7,46,342	8,33,680	+ 87,338	7,52,251	7,60,645	+ 8,394
	Balance ...	3,31,054	3,25,145	— 5,909	3,25,145	3,98,180	+ 73,035
	Total ...	10,77,396	11,58,825	+ 81,429	10,77,396	11,58,825	81,429

BUDGET ESTIMATES FOR 1904-05.

Heads of Receipts.	Accounts, 1902-03.	Revised Estimate 1903-04.	Budget Estimate, 1904-05.
	Rs.	Rs.	Rs.
ipal Heads of Revenue—			
I. Land Revenue ...	100,29,861	99,25,000	99,06,000
II. Mining Royalty and Leases ...	15,32,099	18,00,000	17,00,000
III. Forest	15,14,476	14,88,000	16,58,000
IV. Excise	36,51,723	37,25,000	36,77,000
V. Assessed Taxes ...	2,05,489	2,15,000	2,15,000
VI. Sayer Customs ...	4,00,159	4,00,000	3,65,000
II. Salt	21,722	19,000	19,000
II. Stamps	7,15,386	7,29,000	7,50,000
X. Registration ...	1,07,273	1,13,000	1,12,000
Total ...	181,78,198	184,14,000	184,02,000
st—			
X. Interest	71,368	75,000	1,15,000
XI. Profit or loss ...	1,90,823	1,93,000	2,96,000
Total ...	2,62,191	2,68,000	4,11,000
II. Mint	...	...	...
pts by Civil Depts.—			
II. General Administration	10,004	6,000	6,000
VA. Law and Justice—Courts of Law.	56,359	54,000	54,000
VB. Law and Justice—Jails	33,083	22,000	51,000
V. Police	26,848	59,000	15,000
VI. Education	1,01,040	1,05,000	1,23,000
II. Medical	41,304	1,00,000	1,08,000
III. Scientific & other Minor Departments.	56,391	51,000	44,000
Total ...	3,25,029	3,97,000	4,00,000
llaneous—			
IX. Receipts in aid of Superannuation Pensions.	2,783	3,000	3,000
X. Miscellaneous ...	2,50,126	1,43,000	1,26,000
Total ...	2,52,909	1,46,000	1,29,000
XI. Military ...	21,849	49,000	37,000
III. Cauvery Falls Electric Power Transmission Scheme.	11,85,148	14,60,000	15,00,000
III. State Railways—Revenue Account ...	5,63,256	6,21,000	5,61,000
V. Public Works ...	24,925	25,000	25,000
Total Receipts.	208,13,505	213,80,000	214,65,000

Heads of Expenditure.	Accounts, 1902-03.	Revised Estimate 1903-04.	Budget Estimate, 1904-05.
	Rs.	Rs.	Rs.
Direct Demands on the Revenue—			
1. Refunds and drawbacks ... Charges in respect of collection, *viz* :—	89,643	2,35,000	2,40,000
2. Land Revenue	18,69,488	17,03,000	18,33,000
3. Forest	4,81,290	4,88,000	6,09,000
4. Excise	3,26,476	3,22,000	3,35,000
5. Assessed Taxes	.....	.....	.....
6. Sayer Customs	14,413	13,000	15,000
7. Salt	.....	.....	.....
8. Stamps	27,400	27,000	28,000
9. Registration	79,897	83,000	86,000
Total ...	28,88,607	28,71,000	31,46,000
Interest—			
10. Interest on ordinary debt	56,801	2,000	10,000
11. Interest on other obligations	2,57,838	2,57,000	2,70,000
12. Profit or loss	57,303	5,000	6,000
Total ...	3,71,942	2,64,000	2,86,000
13. Mint— ...	.....	.....	.....
Salaries and Expenses of Civil Departments—			
14. General Administration ...	7,40,934	7,60,000	7,84,000
15. Palace	14,00,000	16,00,000	16,00,000
16A. Law and Justice—Courts of Law	9,06,658	9,09,000	9,58,000
16B. Law and Justice—Jails ...	1,08,661	96,000	1,18,000
17. Police	10,13,477	9,73,000	10,31,000
18. Education	7,09,588	7,42,000	8,06,000
19. Muzrai or Religious and Charitable Institutions.	3,27,702	3,29,000	3,28,000
20. Medical	4,97,137	5,86,000	6,35,000
21. Scientific and other Minor Departments.	3,06,650	2,99,000	2,83,000
Total ...	60,10,807	62,87,000	65,43,000
Miscellaneous Civil Charges—			
22. Allowances and Assignments under Treaties and Engagements.	38,26,828	38,25,000	39,29,000
23. Superannuation Allowances and Pensions.	3,69,967	4,15,000	3,72,000
24. Miscellaneous	13,23,885	8,69,000	7,60,000
Total ...	55,20,680	51,09,000	50,61,000
25. Military	14,48,729	13,10,000	13,93,000
26. Famine Relief	.....	1,000	1,000
27. Cauvery Falls Electric Power Transmission Scheme.	8,08,266	11,80,000	11,90,000
28. State Railways... ...	6,87,413	7,95,000	8,33,000
29. Public Works	26,73,182	38,00,000	35,22,000
Total Expenditure ...	204,09,626	216,17,000	219,75,000

Government Branch Press, Mysore.—1904.